



## Kentucky Council on Postsecondary Education

**Ernie Fletcher**  
Governor

**Kentucky Adult Education**  
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**Thomas D. Layzell**  
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**Sarah Hindman Hawker**  
Vice President

DATE: April 21, 2006  
TO: Superintendents, Program Coordinators and Fiscal Officers  
FROM: Terry Pruitt, CPE Senior Associate  
SUBJECT: CONTRACT UPDATE – CLOSE OUT DATE CHANGE **UPDATE 2**  
Fiscal Guidance Memo (FGM-2006-02)

### **EXTREMELY IMPORTANT!! 2006 CHANGE IN CLOSE-OUT DATE**

This information applies to **ALL** KYAE funded programs and is a change from the prior notice

**Final invoices for FY06 will be due on JUNE 10, 2006.** This is a second update to the closing date and is the last date on which Kentucky Adult Education (KYAE) can accept invoices for processing for the current fiscal year. **To be paid, invoices must be received by close of business on June 10, 2006.** This earlier close-out date is necessary because of a change in the Commonwealth of Kentucky's financial system, which has forced the closing dates to be revised. The Kentucky Finance Controller's Office recently announced the earlier date, with which KYAE must comply. All pay documents must be issued prior to shutting down the current electronic system and the installation of a completely new system.

### **Revised Calendar for FY06 invoicing**

**June 10, 2006** – Final invoice for FY 2005-06 is due by close of business.  
**NO projected June invoice is required this year.**

### **Submissions received after June 10, 2006 will not be paid.**

In this invoice you will report all documented expenditures for the remaining time of your contract. This invoice should include actual total salary for all staff through June 30, 2006 (in cases of hourly staff, you will make an educated estimate). If the actual costs results in a lesser amount when you close your books in July, the difference will be due KYAE by August 31, 2006.

**NO July invoice is required this year.**

### **August 31, 2006, by close of business - Final reconciliation form is due for each grant.**

Duplicate the form you submitted by June 10. Select "Final Reconciliation" in drop down box #1. If nothing has changed, indicate "no change" on Note line and submit this form to Michele Koziol. If you are reporting any bookkeeping changes, delete the expenses in the month of June column, change "June" to "Final" and list only the changes to your June 10 invoice. Include an updated TS-1 if change affects salary or time worked. Do not report expenditures that exceed your line item budget.

### **Additional expenditures submitted after June 10, 2006 will not be paid.**

**Revised Calendar for FY06 invoicing (Continued)**

If you had previously invoiced for encumbered goods/services that did not arrive before June 30, 2006 report them as negative entries in the KYAE-10 and enclose a check made out to Kentucky State Treasurer for the amount due KYAE.

**PLEASE NOTE:** This will serve as the notice to programs required in Section F: #1, of the KYAE contract; that the final invoice date has changed.

**March 31, 2006 – Audit Reporting Deadline**

Reminder: A copy of your agency-wide audit was due to KYAE by **March 31, 2006**; KYAE/CPE 1024 Capital Ctr. Dr. Suite 320, Frankfort, KY 40601, attn: Leah Disponett. If your agency receives an annual aggregate of less than \$500,000 federal dollars for the programs it administers, you may submit a letter or e-mail stating that you are exempt from filing an audit report. Please refer to your contract under the AUDIT section for regulation citation and requirements. Note: All boards of education and most other providers will need to file the audit. If this required A-133 single audit has not been sent to KYAE, your current and future contract payments may be delayed or withheld.

**Budget Amendments – Last Date to Amend is April 28, 2006**

When reviewing your budget, please keep in mind that the final date to submit an amendment request for your FY06 budget is **April 28, 2006**. Use the KYAE-10B form available at <http://www.kyae.ky.gov/forms/default.htm> and be sure to justify the proposed change in the description field (we have "left-over" dollars is not a sufficient justification; we need more GED testing materials because we are serving more students is). If the requested change impacts your staff allocation, you must submit an updated personnel worksheet, also available through the link provided, and note how the change will affect services on your amendment request. [NOTE: Workplace providers with contracts expiring prior to June 30, 2006, must adhere to the final amendment date stated in your contract.]

**Inventory Reports – INV1**

If you have not filed your complete inventory report for purchases made in FY05 grant year, please do so immediately. These reports are part of our audit process and were required by August 31, 2005 to be in compliance with your KYAE contract.

**Reporting Contact Information**

Invoices and amendment requests: [Michele.Koziol@ky.gov](mailto:Michele.Koziol@ky.gov) (Note: Michele has one "l".)  
Audits and inventories: [Leah.Disponett@ky.gov](mailto:Leah.Disponett@ky.gov)  
CPE/KYAE Administrative Services: PH 502.573.1555